

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200830024**

Release Date: 7/25/2008

CC:TEGE:EOEG:ET1

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date: April 17, 2008

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased being a covered employer under the jurisdiction of the Railroad Retirement Tax Act and the Railroad Unemployment Insurance Act on

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We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ ceased to be a covered employer under the jurisdiction of the Railroad Retirement Tax Act, on \_\_\_\_\_, the date on which it last compensated employees.

Please take the appropriate action regarding this business.

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Janine Cook